

IN THE UNITED STATES BANKRUPTCY COURT
DISTRICT OF MASSACHUSETTS
EASTERN DIVISION

In re:	:	Chapter 11
MASSACHUSETTS ELEPHANT &	:	Case No. 11-_____()
CASTLE GROUP, INC.,	:	Jointly Administered
Debtors.	:	

**CONSOLIDATED LIST OF CREDITORS HOLDING
30 LARGEST UNSECURED CLAIMS**

Attached hereto is a consolidated list of the creditors holding the 30 largest unsecured claims against the above captioned debtor and the affiliated cases listed in Annex A. The list is prepared in accordance with Fed. R. Bankr. P. 1007(d) for filing in these chapter 11 cases. The list does not include (1) persons who come within the definition of "insider" set forth in 11 U.S.C. § 101, or (2) secured creditors unless the value of their collateral is such that their unsecured deficiency places such creditor among the holders of the 30 largest unsecured claims¹

I, the Chief Financial Officer of the corporation named as the debtor in this case, declare under penalty of perjury that I have read the foregoing list and that it is true and correct to the best of my information and belief.

Dated: June 28, 2011


Keith A. Radford
Chief Financial Officer

¹ Note: the amounts listed herein are submitted for compliance with Fed. R. Bankr. P. 1007(d) and are not an admission of liability by any Debtor.

Name of Creditor and Complete Mailing Address, Including Zip Code	Name, Telephone Number and Complete Mailing Address Including Zip Code, Of Employee, Agent Or Department Of Creditor Familiar With	Nature Of Claim	(C) Contingent (U) Unliquidated (D) Disputed (S) Subject to setoff	Amount Of Claim Of Secured, Also State Value Of Security
Office of Tax and Revenue - Washington DC 1101 4th Street, SW Washington, D.C. 20024	Attention: Insolvency Department Phone: 202-727-4829 Fax: 202-442-6890	Taxes		\$622,688.31
RECEIVER GENERAL Canada Customs And Rev Agency 875 Heron Rd - Tech Centre Ottawa ON K1A 1B1	Attention: Mark McDonald Phone: 604-691-4304 Fax:	Taxes		\$580,119.27
ILLINOIS DEPARTMENT OF REVENUE P.O. BOX 19006 SPRINGFIELD IL 62794-9006	Attention: Insolvency Department Phone: 800-732-8866 Fax 312-793-3841	Taxes		\$465,065.42
US FOODSERVICE DEPARTMENT 01676 BOX 39000 SAN FRANCISCO CA 94139-1676	Attention: Legal Department Phone: 847-720-8000 Fax: 847-720-2345	Trade		\$310,633.48
OPTIMUM MECHANICAL SOLUTIONS 42 ANTARES DRIVE UNIT #114 Ottawa ON K2E 7Y4	Attention: Legal Department Phone: 613-228-9500 Fax: 613-228-9218	Trade		\$251,965.31
GFS CANADA, INC 2999 James Snow Parkway North Milton, Ontario L9T 5G4	Attention: Legal Department Phone: 905-864-3700 Fax: 905-864-3843	Trade		\$382,462.39
Ogilvy Renault 200 Bay Street, PO Box 84 Suite 3800 Toronto ON M5J 2Z4	Attention: Accounting Dept Phone: 416-216-4000 Fax: 416-216-3930	Trade		\$165,491.90
MASSACHUSETTS DEPT. OF REVENUE P.O. BOX 7021 BOSTON, MA 02204	Attention: Matthew Jones Phone 617-887-6400 Fax: 617-626-3796	Taxes		\$100,050.00
CENTENNIAL FOOD SERVICE #108 - 12759 VULCAN WAY RICHMOND BC V6V 3C8	Attention: Legal Department Phone: 604-273-5261 Fax: 604-270-6310	Trade		\$92,729.76

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LYNX LOGISTICS LIMITED' 6 LAMBE'S LANE ST. JOHN'S NL A1B 4E9	Attention: John Morgan Phone: 709-576-6776 Fax: 709-576-6777	Trade		\$79,754.92
California Sales Tax State Board of Equalization MIC; 55 P.O. Box 942879 Sacramento, CA 94279	Fax: 916-327-0615	Taxes		\$66,811.10
WOLF & COMPANY, P.C. 99 HIGH ST BOSTON, MA 02110-2320	Attention: Accounts Receivable Phone: 617-439-9700 Fax: 617-542-0400	Trade		\$64,500.00
SERVICEMASTER DISASTER c/o Mark E. Alexander Chomicki Baril Mah LLP 1201 TD Tower 10088-102 Avenue E 10088-102 Avenue	Attention: Mark E. Alexander Phone: 780-423-3441 Fax: 780-420-1763	Trade		\$53,883.72
DALMARES PRODUCE, INC. 1314 WEST 21ST STREET CHICAGO, IL 60608	Attention: Accounting Dept Phone: 312-829-0698 Fax: 312-829-3198	Trade		\$52,588.89
OCEAN STAR LTD.	Attention: John Siva Phone: 416-299-3200 Fax: 416-299-5699	Trade		\$44,482.85
PHILADELPHIA CITY TAX P.O. BOX 1670 PHILADELPHIA, PA 19105-1670	Phone: 215-686-6600 E-mail: revenue@phila.gov	Taxes		\$43,838.24
Oxford Properties Group 803 TD Tower, 10088 102 Avenue N.W. Edmonton City Centre Edmonton, AB T5J 2Z1	Attention: Olympia Trencavski Phone: 780-426-8464 Fax: 780-441-4700	Trade		\$37,728.79
D.C. ONE ASSOCIATES 1201 PENNSYLVANIA AVENUE, NW SUITE 240 WASHINGTON, DC 20004	Attention: Jeffery S. Walsh Phone: 202-347-1182 Fax: 202-683-0144	Trade		\$29,791.55

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RUSSELL FOOD EQUIPMENT LIMITED 1255 Venables Street Vancouver BC V6A3X6	Attention: Legal Department Phone: 640-253-6601 Fax: 640-253-0807	Trade		\$26,638.12
HOLIDAY INN ON THE BAY 1355 N. HARBOR DRIVE SAN DIEGO, CA 92101	Attention: Legal Department Phone: 619-232-3861 Fax: 619-232-4924	Trade		\$23,444.81
EDWARD DON & COMPANY 2562 PAYSPHERE CIRCLE CHICAGO, IL 60674	Attention: Credit Department Phone: 800-777-4366 Fax: 708-442-0436	Trade		\$23,428.09
JOYCE GROUP SERVICES INC 1741 Boundary Rd Unit 100 Vancouver, BC, V5M 3Y7	Attention: Accounting Phone: 604-420-0022 Fax: 604-420-5108	Trade		\$21,300.13
Ecolab Ecolab Center 370 N. Wabasha Street St. Paul, Minnesota 55102-2233	Attention: Legal Department Phone: 651.293.2233 Fax: 651-293-2573	Trade		\$20,882.92
CENTRAL FOODS CO., LTD. 12160 HORSESHOE WAY RICHMOND BC V7A 4V5	Attention: Accounting Phone: 604- 271-9797 Fax: 604-271-8380	Trade		\$20,260.07
WORKPLACE SAFETY & INSURANCE P.O. Box 4115 Station A Toronto ON M5W 2V3	Attention: Collections Branch Phone: 1-800-387-0750 Fax: 905-521-4203	Trade		\$20,053.20
CITY OF VANCOUVER 453 WEST 12TH AVENUE VANCOUVER BC V5Y 1V4	Attention: Insolvency Department Phone: 604-873-7000 Fax: 604-873-7051	Taxes		\$19,326.71
CINTAS P.O. BOX 9188 BALTIMORE, MD 21222	Attention: Bankruptcy Departement Phone: 866-455-3572 Fax: 847-883-8138	Trade		\$19,170.50

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PEPCO PO Box 4863 Trenton NJ 08650	Attention: Bankruptcy Section Phone: 202-872-2000 Fax: 202-331-6378	Trade		\$19,106.10
TORONTO HYDRO-ELECTRIC SYSTEM Head Office 14 Carlton Street Toronto, Ontario M5B 1K5	Attention: Legal Department Phone: 416-542-3100 Fax: 416-542-3449	Trade		\$16,680.67
CLUB QUARTERS 49 W 45 STREET, 8TH FLOOR NEW YORK, NY 10036	Attention: Legal Department Phone: (312) 214-6400 Fax: (312) 601-3300	Trade		\$14,796.10